

422.22 Supplementary returns.

If the director shall be of the opinion that any taxpayer required under [this division](#) to file a return has failed to file such a return or to include in a return filed, either intentionally or through error, items of taxable income, the director may require from such taxpayer a return or supplementary return in such form as the director shall prescribe, of all the items of income which the taxpayer received during the year for which the return is made, whether or not taxable under the provisions of [this division](#). If from a supplementary return, or otherwise, the director finds that any items of income, taxable under [this division](#), have been omitted from the original return, the director may require the items so omitted to be added to the original return. Such supplementary return and the correction of the original return shall not relieve the taxpayer from any of the penalties to which the taxpayer may be liable under any provisions of [this division](#), whether or not the director required a return or a supplementary return under [this section](#).

[C35, §6943-f18; C39, **§6943.054**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.22]

Referred to in [§257.22](#), [422.16](#), [422.38](#), [422D.3](#)